

**WASHINGTON COUNTY BOARD OF EQUALIZATION**  
**HEARING MINUTES**  
**April 5, 2011**

**BOARD OF EQUALIZATION/EXEMPTION HEARING**

A Board of Equalization Hearing was called to order by Commission Chairman Dennis Drake at 2:00 p.m. on April 5, 2011, in the Commission Chambers, Washington County Administration Building, St. George, Utah. Those in attendance were Chairman Denny Drake, Commissioner Alan D. Gardner, Commissioner James J. Eardley, Administrator Dean Cox, Deputy County Attorney David L. Patterson, County Assessor Arthur L. Partridge, and Deputy County Clerk Christine Hall.

Washington County Assessor Arthur L. Partridge explained that the Board of Equalization was convening for the purpose of considering this year's Requests for Exemptions of both Real and Personal Property from the property tax rolls of Washington County. Generally speaking, properties are either exempt by virtue of their ownership or their use (religious, educational, or charitable). The burden of proof rests with the property owner requesting the exemption.

Mr. Partridge distributed a binder entitled "Washington County Exempt Hearings - 2011" and reviewed certain basic procedures. A copy of this document is available for review in the County Commission Office.

Two (2) new organizations that have requested exemptions for personal property in 2011 are the Hope Chest, 74 East Tabernacle St., St. George, UT 84770, and the Rosenbruch Foundation, Inc., 1835 South Convention Center Drive, St. George, UT 84790. Both have been designated as 501[c](3) non-profit organizations. Representatives from both of these organizations are present today.

Dustin Hammer from Rosenbruch said that the land is not owned by the foundation, and his organization is asking for exemption for the property inside the museum, such as computers, items for sale, etc.

**MOTION: Motion by Alan Gardner to Approve the Recommendation of the Washington County Assessor for a Personal Property Exemption for 2011 for the Rosenbruch Foundation, Inc. Motion seconded by James Eardley and carried by unanimous vote, with Dennis Drake, James J. Eardley, and Alan D. Gardner voting aye.**

The Hope Chest is a pregnancy care center that provides counseling, classes, and support for those women who find themselves in an unwanted pregnancy situation. It is funded privately, and because of the recession, funding is down. It recently opened a thrift store to raise money to further assist its clients.

**MOTION: Motion by James Eardley to Approve the Recommendation of the Washington County Assessor for a Personal Property Exemption for 2011 for The Hope Chest. Motion seconded by Alan Gardner and carried by unanimous vote, with Dennis Drake, James J. Eardley, and Alan D. Gardner voting aye.**

#### **Section 6: Religious Exemptions 2011**

These properties in Section 6 are primarily churches in the County.

**MOTION: Motion by Alan Gardner to Approve the Recommendations of the Washington County Assessor for Religious Exemptions for 2011, as presented. Motion seconded by James Eardley and carried by unanimous vote, with James J. Eardley, Alan D. Gardner, and Dennis Drake voting aye.**

#### **Section 7: Educational Exemptions 2011**

**MOTION: Motion by James Eardley to Approve the Recommendations of the Washington County Assessor for Educational Exemptions for 2011, as presented. Motion seconded by Alan Gardner and carried by unanimous vote, with James J. Eardley, Alan D. Gardner, and Dennis Drake voting aye.**

#### **Section 8: Charitable Exemptions 2011**

**MOTION: Motion by Alan Gardner to Approve the Recommendations of the Washington County Assessor for Charitable Exemptions for 2011, as presented. Motion seconded by James Eardley and carried by unanimous vote, with James J. Eardley, Alan D. Gardner, and Dennis Drake voting aye.**

#### **Section 9: Real Property / Non-Primary to Primary Residential**

This section contains properties that have requested a change of status from non-primary residential to primary residential as of January 1, 2011.

**MOTION: Motion by Alan Gardner to Approve the Recommendations of the**

**Washington County Assessor for Non-Primary to Primary Residential Exemptions for 2011, as presented. Motion seconded by James Eardley and carried by unanimous vote, with James J. Eardley, Alan D. Gardner, and Dennis Drake voting aye.**

**Section 10: Real Property /Primary to Non-Primary Residential**

**MOTION: Motion by James Eardley to Approve the Recommendations of the Washington County Assessor for Primary to Non-Primary Residential Exemptions for 2011, as presented. Motion seconded by Alan Gardner and carried by unanimous vote, with James J. Eardley, Alan D. Gardner, and Dennis Drake voting aye.**

**Section 11: Mobile Homes: Primary and Non-Primary**

**MOTION: Motion by James Eardley to Approve the Recommendations of the Washington County Assessor for Primary and Non-Primary Mobile Home Exemptions for 2011, as presented. Motion seconded by Alan Gardner and carried by unanimous vote, with James J. Eardley, Alan D. Gardner, and Dennis Drake voting aye.**

**Section 12: Personal Property Business Exemptions**

The personal property in this section is exempted from taxation by virtue of the fact that it possesses no aggregate value in excess of three thousand eight hundred dollars (\$3,800.00).

**MOTION: Motion by Alan Gardner to Adopt the Personal Property Business Exemptions, as presented. Motion seconded by James Eardley and carried by unanimous vote, with James J. Eardley, Alan D. Gardner, and Dennis Drake voting aye.**

Having no other business, the Board of Equalization Hearing was adjourned at 2:26 p.m.

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CHRISTINE S. HALL  
DEPUTY COUNTY CLERK

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DENNIS DRAKE  
CHAIRMAN